IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5699 OF 2006

G.S. Charitable Foundation .. Petitioner.

V/s.

M.P. Sharma, Commissioner of
Income-tax-I, Kolhapur & Ors. .. Respondents.

Mr.A.K. Jasani for the petitioner.

Mr.Ashok Kotangale for the respondents.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 11TH SEPTEMBER, 2006.

P.C. :

1. The petitioner is a public charitable trust situated in Sangli. The petitioner had applied for a certificate under section 80-G of the Income Tax Act, 1961. That application has been rejected by the Commissioner of Income Tax, Kolhapur vide its order dated 13th March, 2006. It is this order which is under challenge in the present petition.

2. Rule on petition. Both the counsel for the parties are heard.

3. All that Mr.Jasani points out is that this order on the face of it is erroneous in asmuch as the order states that the applicant had failed to furnish the

copies of the documents and particularly some vouchers which had been asked for. He has drawn our attention to the earlier letter dated 20th January, 2006 sent by the petitioner wherein the list of documents forwarded is mentioned. It includes the vouchers concerned at item No.B. He, therefore, submits that on the face of it this order does not consider the material that was placed before the officer and be quashed and set aside. It is another matter that the petitioners have applied for review of that order subsequently.

4. Mr.Kotangale, learned counsel appearing for the respondents has defended this order by stating that the details of the information required are not stated in the letter dated 20th January, 2006. It is not possible to accept this submission of Mr.Kotangale. The application mentions the information which is being furnished and it states that the documents are enclosed therewith. The officer has to look into them which he obviously has declined to do. In the circumstances, we allow this petition and quash and set aside the order dated 13th March, 2006.

5. We direct the respondent No.1 - Commissioner of Income Tax, Kolhapur to decide the application of the petitioner for grant of the said certificate at the earliest. In view of this order obviously, the review

application filed by the petitioner will also stand allowed.

6. The writ petition is disposed of in above terms. Rule is made absolute with no order as to costs.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)